

During the calendar year 19 _____, I paid more than 10% of the support of

(Name of person)

I could have claimed this person as a dependent except that I did not pay more than 50% of his or her support. I understand that this person is being claimed as a dependent on the income tax return of _____

(Name)

(Address)

I agree not to claim an exemption for this person on my Federal income tax return for any tax year that began in this calendar year.

(Your signature)

(Your social security number)

(Date)

(Address)

Instructions

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Purpose of Form.—Form 2120 is used to show that a person who is supported by a group of individual taxpayers during a tax year will not be claimed as a dependent on more than one individual tax return for that tax year.

Who Must File.—Each member of the group who paid more than 10% of the support of the person (other than the taxpayer who is claiming the person as a dependent) must complete a separate Form 2120 and give it to the taxpayer who is claiming the person as a dependent. The taxpayer who is claiming the person as a dependent **must** attach the completed Forms 2120 to his or her tax return.

When To File.—The taxpayer who is claiming the person as a dependent should attach the completed Forms 2120 to his or her tax return for the tax year for which the person is being claimed.

General Information.—If two or more persons together paid more than half of the support of an individual for a calendar year and each could claim that person as a dependent except that they did not individually pay more than half of the support, one of the contributors can claim the person as a dependent if:

(1) The taxpayer who is claiming the person as a dependent paid more than 10% of the support, **and**

(2) Each contributor (other than the taxpayer claiming the dependent) who paid more than 10% of the support of the dependent agrees not to claim that person as a dependent for any tax year beginning in that calendar year.

The taxpayer who is claiming an exemption for the dependent should be prepared to support the right to claim the exemption if requested.